



State of New Hampshire Department of Revenue Administration

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Synopsis of New Hampshire Timber Tax Law

The Notice of Intent to Cut: (RSA 79:10)

The State of New Hampshire has a real estate tax and by definition timber is considered to be real estate, therefore taxable. However, the method in which it is taxed is different from other real estate and is described in the State Constitution. Timber is only taxed at the time it is cut and at a rate, which encourages the growing of timber. In order for the municipal assessing officials to be aware of cutting operations they must be notified of the cutting by the owner filing a notice of intent to cut timber. The Notice of Intent, which is required by law, notifies the assessing officials, NH Department of Revenue (DRA) and the NH Div of Forest & Lands. Timber on all land ownerships is taxable at 10% of the stumpage value at the time of cutting. The only exemptions are as follows:

1. 10 MBF saw logs and 20 cords fuel wood for personal use by the owner. (RSA 79:1 II(b) 1&2)
2. 10 MBF saw logs and 20 cords of wood for land conversion purposes when all permits for the conversion have been received.(RSA 79:1 II (b) 5)
3. Shade and ornamental trees, usually considered to be trees within striking distance of a building. (RSA 79:2)
4. Christmas trees, fruit trees, and nursery stock and short rotation tree fiber. (RSA 79:2)
5. Any amount of firewood for maple syrup production. (RSA 79:1 II (b) 2)
6. Government and utilities not selling the wood.(RSA 79:1 II (b) 3 & 4)

(Items 1-6, No Intent required and Timber not taxable)

The Notice of Intent to Cut must be completed with a volume estimate, signed by the assessing officials and posted on the job site before any cutting requiring a notice can start. The original volume estimate cannot be exceeded without filing a supplemental Notice of Intent to cut for additional volumes. Notice of Intent to Cut forms are available from the DRA and the Town (RSA 79:10).

Town officials have 30 days to sign the Intent to cut form (RSA 79:10 I (b)). They may withhold signing **only** for the following reasons:

1. The form has been improperly filled out (RSA 79:10).
2. Land is enrolled in the unproductive current use category that does not allow timber harvesting. (RSA 79-A:2, XIII, Current Use Administrative Rule Cub 305.02 (b);
3. A timber tax bond is required but has not been posted (RSA 79:3-a).
4. All owners of record have not signed the intent to cut (RSA 79:1,II & 79:10 I (a)). All owners of record are listed on the property record card.

TDD Access: Relay NH 1-800-735-2964

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